

Form F-66 (IA-2) (6-30-2015)		<div style="text-align: center;"> STATE OF IOWA 2015 FINANCIAL REPORT FISCAL YEAR ENDED JUNE 30, 2015 AUDUBON CITY OF <u> AUDUBON </u>, IOWA DUE: December 1, 2015 </div>		
WHEN COMPLETED, PLEASE RETURN TO Mary Mosiman, CPA Auditor of State State Capitol Building Des Moines, IA 50319-0004		16200500100000 CITY CLERK 410 North Park Audubon, IA 50025 <i>(Please correct any error in name, address, and ZIP Code)</i>		
NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.				
ALL FUNDS				
Item description	Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources				
Taxes levied on property	720,670		720,670	708,562
Less: Uncollected property taxes-levy year	0		0	0
Net current property taxes	720,670		720,670	708,562
Delinquent property taxes	0		0	0
TIF revenues	72,227		72,227	73,000
Other city taxes	204,128	0	204,128	40,438
Licenses and permits	3,615	0	3,615	21,700
Use of money and property	21,109	122	21,231	22,770
Intergovernmental	452,174	0	452,174	34,000
Charges for fees and service	242,833	606,368	849,201	919,700
Special assessments	0	0	0	0
Miscellaneous	75,129	46,398	121,527	57,400
Other financing sources	50,000	0	50,000	50,000
Total revenues and other sources	1,841,885	652,888	2,494,773	1,927,570
Expenditures and Other Financing Uses				
Public safety	460,385	0	460,385	546,880
Public works	633,798	0	633,798	698,904
Health and social services	0	0	0	1,000
Culture and recreation	251,567	0	251,567	300,300
Community and economic development	173,621	0	173,621	129,155
General government	291,145	0	291,145	286,025
Debt service	217,541	0	217,541	128,198
Capital projects	39,814	0	39,814	105,000
Total governmental activities expenditures	2,067,871	0	2,067,871	2,195,462
Business type activities	0	547,665	547,665	613,510
Total ALL expenditures	2,067,871	547,665	2,615,536	2,808,972
Other financing uses, including transfers out	0	50,000	50,000	50,000
Total ALL expenditures/And other financing uses	2,067,871	597,665	2,665,536	2,858,972
Excess revenues and other sources over (Under) Expenditures/And other financing uses	-225,986	55,223	-170,763	-931,402
Beginning fund balance July 1, 2014	705,765	270,385	976,150	976,150
Ending fund balance June 30, 2015	479,779	325,608	805,387	44,748
Note - These balances do not include \$ _____ held in non-budgeted internal service funds; \$ _____ held in Pension Trust Funds; \$ _____ held in Private Purpose Trust funds and \$ _____ held in agency funds which were not budgeted and are not available for city operations.				
Indebtedness at June 30, 2015	Amount - Omit cents	Indebtedness at June 30, 2015	Amount - Omit cents	
General obligation debt	\$ 1,709,000	Other long-term debt	\$ 0	
Revenue debt	\$ 1,222,000	Short-term debt	\$ 0	
TIF Revenue debt	\$ 0			
		General obligation debt limit	\$ 3,520,991	
CERTIFICATION				
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF				
Signature of city clerk		Date Published/Posted	Mark (x) one <input type="checkbox"/> Date Published <input type="checkbox"/> Date Posted	
Printed name of city clerk	Telephone →	Area Code	Number	Extension
Signature of Mayor or other City official (Name and Title)			Date signed	
PLEASE PUBLISH THIS PAGE ONLY				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 CITY OF AUDUBON						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS Indicate by entering an X in the appropriate box on this sheet ONLY					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
1	Section A - TAXES											1
2	Taxes levied on property	403,980	193,333		123,357			720,670			720,670	2
3	Less: Uncollected property taxes - Levy year							0			0	3
4	Net current property taxes	403,980	193,333		123,357	0		720,670		T01	720,670	4
5	Delinquent property taxes							0		T01	0	5
6	Total property tax	403,980	193,333		123,357	0	0	720,670			720,670	6
7	TIF revenues			72,227				72,227		T01	72,227	7
8	Other city taxes											
8	Utility tax replacement excise taxes	22,570	10,831		6,575			39,976		T15	39,976	8
9	Utility franchise tax (Chapter 364.2, Code of Iowa)							0		T15	0	9
10	Parimutuel wager tax							0		C30	0	10
11	Gaming wager tax							0		C30	0	11
12	Mobile home tax							0		T19	0	12
13	Hotel/motel tax							0		T19	0	13
14	Other local option taxes		164,152					164,152		T09	164,152	14
15	TOTAL OTHER CITY TAXES	22,570	174,983	0	6,575	0	0	204,128	0		204,128	15
16	Section B - LICENSES AND PERMITS	3,615						3,615		T29	3,615	16
17	Section C - USE OF MONEY AND PROPERTY											17
18	Interest	1,407	130					1,537	122	U20	1,659	18
19	Rents and royalties	19,572						19,572		U40	19,572	19
20	Other miscellaneous use of money and property							0		U20	0	20
21								0			0	21
22	TOTAL USE OF MONEY AND PROPERTY	20,979	130	0	0	0	0	21,109	122		21,231	22
23												23
24	Section D - INTERGOVERNMENTAL											24
25												25
26	Federal grants and reimbursements											26
27	Federal grants							0		B89	0	27
28	Community development block grants							0		B50	0	28
29	Housing and urban development							0		B50	0	29
30	Public assistance grants							0		B79	0	30
31	Payment in lieu of taxes							0		B30	0	31
32								0			0	32
33	Total Federal grants and reimbursements	0	0	0	0	0	0	0	0		0	33
34												34
35												35
36												36
37												37
38												38
39												39
40												40

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF AUDUBON						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)							
41	Section D - INTERGOVERNMENTAL - Continued											41				
42												42				
43	State shared revenues											43				
44	Road use taxes		226,266					226,266		C46	226,266	44				
45												45				
46												46				
47												47				
48	Other state grants and reimbursements											48				
49	State grants	9,845						9,845		C89	9,845	49				
50	Iowa Department of Transportation							0		C89	0	50				
51	Iowa Department of Natural Resources							0		C89	0	51				
52	Iowa Economic Development Authority		165,544					165,544		C89	165,544	52				
53	CEBA grants							0		C89	0	53				
54	Commercial & Industrial Replacement Claim							0		C89	0	54				
55	Liquor profits	4,924						4,924			4,924	55				
56								0			0	56				
57								0			0	57				
58								0			0	58				
59								0			0	59				
60	Total state	14,769	391,810	0	0	0	0	406,579	0		406,579	60				
61												61				
62	Local grants and reimbursements											62				
63	County contributions	24,900						24,900			24,900	63				
64	Library service	2,069						2,069		D89	2,069	64				
65	Township contributions							0		D89	0	65				
66	Fire/EMT service	18,626						18,626		D89	18,626	66				
67								0		D89	0	67				
68								0			0	68				
69								0			0	69				
70	Total local grants and reimbursements	45,595	0	0	0	0	0	45,595	0		45,595	70				
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	60,364	391,810	0	0	0	0	452,174	0		452,174	71				
72	Section E - CHARGES FOR FEES AND SERVICE											72				
73	Water							0	233,358	A91	233,358	73				
74	Sewer							0	373,010	A80	373,010	74				
75	Electric							0		A92	0	75				
76	Gas							0		A93	0	76				
77	Parking							0		A60	0	77				
78	Airport							0		A01	0	78				
79	Landfill/garbage	205,950						205,950		A81	205,950	79				
80	Hospital							0		A36	0	80				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF AUDUBON						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)					
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81				
82	Transit							0		A94	0	82				
83	Cable TV							0		T15	0	83				
84	Internet							0		A03	0	84				
85	Telephone							0		A03	0	85				
86	Housing authority							0		A50	0	86				
87	Storm water							0		A80	0	87				
88	Other:											88				
89	Nursing home							0		A89	0	89				
90	Police service fees							0		A89	0	90				
91	Prisoner care							0		A89	0	91				
92	Fire service charges							0		A89	0	92				
93	Ambulance charges							0		A89	0	93				
94	Sidewalk street repair charges							0		A44	0	94				
95	Housing and urban renewal charges							0		A50	0	95				
96	River port and terminal fees							0		A87	0	96				
97	Public scales							0		A89	0	97				
98	Cemetery charges							0		A03	0	98				
99	Library charges	6,788						6,788		A89	6,788	99				
100	Park, recreation, and cultural charges	25,872						25,872		A61	25,872	100				
101	Animal control charges	983						983		A89	983	101				
102	Other charges - Specify							0			0	102				
103	Campground	3,240						3,240			3,240	103				
104	TOTAL CHARGES FOR SERVICE	242,833	0	0	0	0	0	242,833	606,368		849,201	104				
105												105				
106	Section F - SPECIAL ASSESSMENTS							0		U01	0	106				
107	Section G - MISCELLANEOUS											107				
108	Contributions	5,346						5,346		U99	5,346	108				
109	Deposits and sales/fuel tax refunds							0		U99	0	109				
110	Sale of property and merchandise	1,000						1,000		U11	1,000	110				
111	Fines	3,594						3,594		U30	3,594	111				
112	Internal service charges							0		NR	0	112				
113	Other miscellaneous - Specify							0			0	113				
114	Refunds & reimbursements	343	8,582	2,370				11,295			11,295	114				
115	Sale of cemetery lots	6,290	9,845				6,290	22,425			22,425	115				
116	Franchise fees	19,240						19,240			19,240	116				
117	Miscellaneous	12,229						12,229	46,398		58,627	117				
118								0			0	118				
119								0			0	119				
120	TOTAL MISCELLANEOUS	48,042	18,427	2,370	0	0	6,290	75,129	46,398		121,527	120				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF AUDUBON		<input type="checkbox"/> GAAP	<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	802,383	778,683	74,597	129,932	0	6,290	1,791,885	652,888		2,444,773	121
122												122
123	Section H - OTHER FINANCING SOURCES											123
124	Proceeds of capital asset sales							0		NR	0	124
125	Proceeds of long-term debt (Excluding TIF internal borrowing)							0		NR	0	125
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126
127	Regular transfers in and interfund loans	50,000						50,000			50,000	127
128	Internal TIF loans and transfers in							0			0	128
129								0			0	129
130								0			0	130
131	TOTAL OTHER FINANCING SOURCES	50,000	0	0	0	0	0	50,000	0		50,000	131
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	852,383	778,683	74,597	129,932	0	6,290	1,841,885	652,888		2,494,773	132
133												133
134	Beginning fund balance July 1, 2014	307,250	344,085	-278,280	-76,365	295,238	113,837	705,765	270,385		976,150	134
135												135
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	1,159,633	1,122,768	-203,683	53,567	295,238	120,127	2,547,650	923,273		3,470,923	136
137												137
138												138
139												139
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157												157
158												158
159												159

Part II EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 CITY OF AUDUBON							<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS			
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
1	Section A — PUBLIC SAFETY											1
2	Police department/Crime prevention — Current operation	306,149	100,630					406,779		E62	406,779	2
3	Purchase of land and equipment	8,999						8,999		G62	8,999	3
4	Construction							0		F62	0	4
5	Jail — Current operation							0		E04	0	5
6	Purchase of land and equipment							0		G04	0	6
7	Construction							0		F04	0	7
8	Emergency management — Current operation							0		E89	0	8
9	Purchase of land and equipment							0		G89	0	9
10	Flood control — Current operation							0		E59	0	10
11	Purchase of land and equipment							0		G59	0	11
12	Construction							0		F59	0	12
13	Fire department — Current operation	44,607						44,607		E24	44,607	13
14	Purchase of land and equipment							0		G24	0	14
15	Construction							0		F24	0	15
16	Ambulance — Current operation							0		E32	0	16
17	Purchase of land and equipment							0		G32	0	17
18	Building inspections — Current operation							0		E66	0	18
19	Purchase of land and equipment							0		G66	0	19
20	Construction							0		F66	0	20
21	Miscellaneous protective services — Current operation							0		E66	0	21
22	Purchase of land and equipment							0		G66	0	22
23	Construction							0		F66	0	23
24	Animal control — Current operation							0		E32	0	24
25	Purchase of land and equipment							0		G32	0	25
26	Construction							0		F32	0	26
27	Other public safety — Current operation							0		E89	0	27
28	Purchase of land and equipment							0		G89	0	28
29								0			0	29
30								0			0	30
31								0			0	31
32								0			0	32
33								0			0	33
34								0			0	34
35								0			0	35
36								0			0	36
37								0			0	37
38								0			0	38
39								0			0	39
40	TOTAL PUBLIC SAFETY	359,755	100,630	0	0	0	0	460,385			460,385	40

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued						CITY OF AUDUBON		<input type="checkbox"/> GAAP	<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation	19,118	425,968					445,086		E44	445,086	42
43	Purchase of land and equipment							0		G44	0	43
44	Construction							0		F44	0	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation		36,228					36,228		E44	36,228	48
49	Traffic control safety — Current operation		116					116		E44	116	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation		2,818					2,818		E44	2,818	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation							0		E44	0	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation							0		E81	0	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation	13,750						13,750		E01	13,750	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation	135,800						135,800		E81	135,800	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation							0		E89	0	65
66	Purchase of land and equipment							0		G89	0	66
67	Construction							0		F89	0	67
68								0			0	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	TOTAL PUBLIC WORKS	168,668	465,130	0	0	0	0	633,798			633,798	80

Part II EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued CITY OF AUDUBON							<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS			
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation							0		E32	0	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation							0		E79	0	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	0	0	0	0	0	0	0			0	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
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112												112
113												113
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115												115
116												116
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118												118
119												119
120												120

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued CITY OF AUDUBON						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	104,521	5,781					110,302		E52	110,302	122
123	Purchase of land and equipment							0		G52	0	123
124	Construction							0		F52	0	124
125	Museum, band, theater — Current operation							0		E61	0	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation	22,975		4,542				27,517		E61	27,517	127
128	Purchase of land and equipment							0		G61	0	128
129	Construction							0		F61	0	129
130	Recreation — Current operation	3,487						3,487		E61	3,487	130
131	Purchase of land and equipment							0		G61	0	131
132	Construction							0		F61	0	132
133	Cemetery — Current operation	20,488	10,769					31,257		E03	31,257	133
134	Purchase of land and equipment							0		G03	0	134
135	Community center, zoo, marina, and auditorium	21,407	404					21,811		E61	21,811	135
136	Other culture and recreation	56,158	1,035					57,193		E61	57,193	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	TOTAL CULTURE AND RECREATION	229,036	17,989	4,542	0	0	0	251,567			251,567	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation							0		E89	0	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation	8,077						8,077		E89	8,077	143
144	Purchase of land and equipment							0		G89	0	144
145	Housing and urban renewal — Current operation		165,544					165,544		E50	165,544	145
146	Purchase of land and equipment							0		G50	0	146
147	Construction							0		F50	0	147
148	Planning and zoning — Current operation							0		E29	0	148
149	Purchase of land and equipment							0		G29	0	149
150	Other community and economic development — Current operation							0		E89	0	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction							0		F89	0	152
153	TIF Rebates							0		E89	0	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	8,077	165,544	0	0	0	0	173,621			173,621	154
155												155
156												156
157												157
158												158

TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued						CITY OF AUDUBON		<input type="checkbox"/> GAAP	<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	5,743	527					6,270		E29	6,270	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	85,747	40,306					126,053		E23	126,053	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation							0		E89	0	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation	16,578						16,578		E25	16,578	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation	129,329						129,329		E31	129,329	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation	2,654						2,654		E89	2,654	171
172	Other general government — Current operation	10,261						10,261		E89	10,261	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	250,312	40,833	0	0	0	0	291,145			291,145	176
177	Section G — DEBT SERVICE				217,541			217,541			217,541	177
178								0			0	178
179								0			0	179
180								0			0	180
181								0			0	181
182	TOTAL DEBT SERVICE	0	0	0	217,541	0	0	217,541			217,541	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184						39,814		39,814			39,814	184
185								0			0	185
186								0			0	186
187	Subtotal Regular Capital Projects	0	0	0	0	39,814	0	39,814			39,814	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189								0			0	189
190								0			0	190
191								0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192
193	TOTAL CAPITAL PROJECTS	0	0	0	0	39,814	0	39,814			39,814	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	1,015,848	790,126	4,542	217,541	39,814	0	2,067,871			2,067,871	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued	CITY OF AUDUBON					<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS			
Line No.	Item description	General (a)	Special revenue (b)	TIF Special revenue (c)	Debt service (d)	Capital projects (e)	Permanent Fund (f)	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation								213,582	E91	213,582	198
199	Purchase of land and equipment									G91	0	199
200	Construction									F91	0	200
201	Sewer and sewage disposal — Current operation								173,983	E80	173,983	201
202	Purchase of land and equipment									G80	0	202
203	Construction									F80	0	203
204	Electric — Current operation									E92	0	204
205	Purchase of land and equipment									G92	0	205
206	Construction									F92	0	206
207	Gas Utility — Current operation									E93	0	207
208	Purchase of land and equipment									G93	0	208
209	Construction									F93	0	209
210	Parking — Current operation									E60	0	210
211	Purchase of land and equipment									G60	0	211
212	Construction									F60	0	212
213	Airport — Current operation									E01	0	213
214	Purchase of land and equipment									G01	0	214
215	Construction									F01	0	215
216	Landfill/Garbage — Current operation									E81	0	216
217	Purchase of land and equipment									G81	0	217
218	Construction									F81	0	218
219	Hospital — Current operation									E36	0	219
220	Purchase of land and equipment									G36	0	220
221	Construction									F36	0	221
222	Transit — Current operation									E94	0	222
223	Purchase of land and equipment									G94	0	223
224	Construction									F94	0	224
225	Cable TV, telephone, Internet — Current operation									E03	0	225
226	Purchase of land and equipment									G03	0	226
227	Housing authority — Current operation									E50	0	227
228	Purchase of land and equipment									G50	0	228
229	Construction									F50	0	229
230	Storm water — Current operation									E80	0	230
231	Purchase of land and equipment									G80	0	231
232	Construction									F80	0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued	CITY OF AUDUBON					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237
238	Other business type — Current operation									E89	0	238
239	Purchase of land and equipment									G89	0	239
240	Construction									F89	0	240
241												241
242	Enterprise Debt Service								160,100		160,100	242
243	Enterprise Capital Projects										0	243
244	Enterprise TIF Capital Projects										0	244
245	Internal service funds — Specify											245
246											0	246
247											0	247
248											0	248
249											0	249
250											0	250
251	TOTAL BUSINESS TYPE ACTIVITIES								547,665		547,665	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	1,015,848	790,126	4,542	217,541	39,814	0	2,067,871	547,665		2,615,536	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254
255	Regular transfers out							0	50,000		50,000	255
256	Internal TIF loans/repayments and transfers out							0			0	256
257								0			0	257
258	TOTAL OTHER FINANCING USES	0	0	0	0	0	0	0	50,000		50,000	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	1,015,848	790,126	4,542	217,541	39,814	0	2,067,871	597,665		2,665,536	259
260												260
261	Ending fund balance June 30, 2015:											261
262	Governmental:											262
263	Nonspendable						120,127	120,127			120,127	263
264	Restricted		332,642			255,424		588,066			588,066	264
265	Committed							0			0	265
266	Assigned							0			0	266
267	Unassigned	143,785		-208,225	-163,974			-228,414			-228,414	267
268	Total Governmental	143,785	332,642	-208,225	-163,974	255,424	120,127	479,779			479,779	268
269	Proprietary								325,608		325,608	269
270	Total ending fund balance June 30, 2015	143,785	332,642	-208,225	-163,974	255,424	120,127	479,779	325,608		805,387	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	1,159,633	1,122,768	-203,683	53,567	295,238	120,127	2,547,650	923,273		3,470,923	271
272												272

Part III INTERGOVERNMENTAL EXPENDITURES CITY OF AUDUBON Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. <i>Enter amount, omit cents.</i>																																			
Purpose Correction..... Health..... Highways..... Transit subsidies..... Libraries..... Police protection..... Sewerage..... Sanitation..... All other.....	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <th style="text-align: left;">Amount paid to other local governments</th> <th></th> </tr> <tr><td>M05 \$</td><td style="text-align: right;">0</td></tr> <tr><td>M32</td><td style="text-align: right;">0</td></tr> <tr><td>M44</td><td style="text-align: right;">0</td></tr> <tr><td>M94</td><td style="text-align: right;">0</td></tr> <tr><td>M52</td><td style="text-align: right;">0</td></tr> <tr><td>M62</td><td style="text-align: right;">0</td></tr> <tr><td>M80</td><td style="text-align: right;">0</td></tr> <tr><td>M81</td><td style="text-align: right;">0</td></tr> <tr><td>M89 \$</td><td style="text-align: right;">0</td></tr> </table>	Amount paid to other local governments		M05 \$	0	M32	0	M44	0	M94	0	M52	0	M62	0	M80	0	M81	0	M89 \$	0	Purpose Highways..... All other.....	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <th style="text-align: left;">Amount paid to State</th> <th></th> </tr> <tr><td>L44 \$</td><td style="text-align: right;">0</td></tr> <tr><td>L89 \$</td><td style="text-align: right;">0</td></tr> </table>	Amount paid to State		L44 \$	0	L89 \$	0						
Amount paid to other local governments																																			
M05 \$	0																																		
M32	0																																		
M44	0																																		
M94	0																																		
M52	0																																		
M62	0																																		
M80	0																																		
M81	0																																		
M89 \$	0																																		
Amount paid to State																																			
L44 \$	0																																		
L89 \$	0																																		
Part IV SALARIES AND WAGES Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.																																			
Total salaries and wages paid.....						<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <th colspan="2">Amount - Omit cents</th> </tr> <tr> <td style="width: 50%; text-align: center;">Z000 \$</td> <td style="width: 50%; text-align: right;">554,630</td> </tr> </table>		Amount - Omit cents		Z000 \$	554,630																								
Amount - Omit cents																																			
Z000 \$	554,630																																		
Part V DEBT OUTSTANDING, ISSUED, AND RETIRED																																			
A. Long-term debt																																			
Purpose	Debt outstanding JULY 1, 2014 (a)	Debt during the fiscal year	Debt Outstanding JUNE 30, 2015					Interest paid this year (h)																											
		Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)																												
1. Water utility	19U \$	29U \$	39U \$	49U \$	49U \$	49U \$	49U \$	I91 \$																											
2. Sewer utility	19U 1,355,000	29U	39U 133,000	49U	49U	49U 1,222,000	49U	I89 23,713																											
3. Electric utility	19U	29U	39U	49U	49U	49U		I92																											
4. Gas utility	19U	29U	39U	49U	49U	49U		I93																											
5. Transit-bus	19U	29U	39U	49U	49U	49U		I94																											
6. Industrial Revenue	19T	24T	34T		44T	44T		I89																											
7. Mortgage revenue	19T	24T	34T		44T	44T		I89																											
8. TIF revenue	19U	29U	39U	49U	49U	49U	49U	I89																											
9. Equipment	19U 100,000	29U	39U 50,000	49U 50,000	49U	49U	49U	I89 4,275																											
10. Streetscape Project	19U 85,000	29U	39U 85,000	49U 0	49U	49U	49U	I89 4,144																											
11. Capital Loan	19U 610,000	29U	39U 5,000	49U 605,000	49U	49U	49U	I89 14,873																											
12. Refunding Notes	19U 930,000	29U	39U 20,000	49U 910,000	49U	49U	49U	I89 13,810																											
13. Obligaion	19U 158,000	29U	39U 14,000	49U 144,000	49U	49U	49U	I89 4,740																											
14.	19U	29U	39U	49U	49U	49U	49U	I89																											
Total long-term debt	3,238,000	0	307,000	1,709,000	0	1,222,000	0	65,555																											
B. Short-term debt																																			
Outstanding as of JULY 1, 2014				<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <th colspan="2">Amount - Omit cents</th> </tr> <tr> <td style="width: 50%; text-align: center;">61V \$</td> <td style="width: 50%;"></td> </tr> <tr> <td style="width: 50%; text-align: center;">64V \$</td> <td style="width: 50%;"></td> </tr> </table>						Amount - Omit cents		61V \$		64V \$																					
Amount - Omit cents																																			
61V \$																																			
64V \$																																			
Outstanding as of JUNE 30, 2015																																			
Part VI DEBT LIMITATION FOR GENERAL OBLIGATION BONDS Click to visit DOM Valuation Data WEBSITE. City 100% All Property By Class 13 14-15 Actual valuation -- January 1, 2013																																			
				<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <th colspan="2">Amount - Omit cents</th> </tr> <tr> <td style="width: 50%; text-align: center;">\$</td> <td style="width: 50%; text-align: right;">70,419,812</td> </tr> <tr> <td style="width: 50%; text-align: center;"></td> <td style="width: 50%; text-align: right;">x .05 = \$</td> </tr> <tr> <td style="width: 50%;"></td> <td style="width: 50%; text-align: right;">3,520,991</td> </tr> </table>						Amount - Omit cents		\$	70,419,812		x .05 = \$		3,520,991																		
Amount - Omit cents																																			
\$	70,419,812																																		
	x .05 = \$																																		
	3,520,991																																		
Part VII CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2015																																			
Type of asset	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)	Total (e)																														
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude <i>value of real property</i> .	W01	W31	W61																																
	\$	\$																																	
	0	255,424	24,024	525,939	805,387																														
REMARKS						V98																													